

INTISARI

Penelitian ini membahas Pengaruh Kompetensi, Independensi, Objektivitas dan Etika Terhadap Kualitas Audit. Ruang lingkup penelitian ini adalah auditor yang bekerja di Badan Pemeriksa Keuangan Republik Indonesia perwakilan provinsi Jawa Timur. Tujuan dilakukan penelitian ini adalah untuk memperoleh bukti empiris bahwa kompetensi, independensi, objektivitas, dan etika berpengaruh terhadap kualitas audit.

Berdasarkan jenis penelitian, penelitian ini menggunakan metode kuantitatif. Penelitian ini menggunakan hipotesis dan rancangan penelitian dalam bentuk survei, sampel yang digunakan adalah auditor yang bekerja pada Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI) perwakilan wilayah Jawa Timur dan data yang digunakan merupakan jenis kuesioner yang disebar sebanyak 50 kuesioner.

Hasil penelitian menunjukkan bahwa variabel kompetensi, independensi, objektivitas, dan etika berpengaruh positif terhadap kualitas audit, hal ini menunjukkan bahwa semakin tinggi tingkat kompetensi, independensi, objektivitas, dan etika yang dimiliki auditor maka semakin tinggi pula kualitas audit yang akan dihasilkan.

Dari hasil analisa yang telah dilakukan, hasil penelitian menunjukkan bahwa variabel kompetensi, independensi, objektivitas, dan etika berpengaruh positif terhadap variabel kualitas audit, hal ini mengindikasikan bahwa semakin tinggi tingkat kompetensi, independensi, objektivitas, dan etika yang dimiliki oleh seorang auditor maka semakin tinggi pula kualitas audit yang nantinya akan dihasilkan oleh auditor tersebut.

Kata kunci: Kualitas Audit, Kompetensi, Independensi, Objektivitas, Etika.

ABSTRACT

This research discusses about the influence of competency, independency, objectivity, and ethic to the audit quality. The scope of the research is the auditors who work in the Audit Board of the Republic of Indonesia East Java Province representative. The purpose of this research is to obtain empirical evidences that competency, objectivity, and ethics have an influence to the audit quality.

This research applies quantitative method. This research has been done by using hypothesis and research design in the form a survey, the sample which has been used by auditors who work in the Audit Board of the Republic of Indonesia East Java Province representative (BPK-RI) is in the form of questionnaires which have been issued to the respondents are 50 questionnaires.

The result of this research shows that consumption, independency, objectivity, and ethics variables have positive influence to the audit quality, it shows that when the level of competency, independency, objectivity, and ethics which are owned by the auditor is getting high, the audit quality which will be generated is getting high as well.

The result of the analysis shows that competency, independency, objectivity, and ethics variables have positive influence to the audit quality variable, it indicates that when the level of competency, independency, objectivity, and ethic which is owned by the auditor is getting high, the level of the audit quality which will be generated by the auditor is getting high as well.

Keywords: *Audit Quality, Competency, Independency, Objectivity, Ethic.*